



STATE OF NEVADA  
DEPARTMENT OF TAXATION

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May 18, 2020

Ms. Savannah Rucker  
Town of Manhattan  
101 Radar Road  
Tonopah, NV 89049

Re: Tentative Budget – Fiscal 2020-21

Dear Ms. Rucker:

The Department of Taxation has examined your fiscal year 2020-2021 tentative budget pursuant to NRS 354.596(5) and we find it to be in compliance with the law and appropriate regulations.

**Please be reminded a proof of publication on the notice of the public hearing must be transmitted to the Department with your final budget per NRS 354.598 (3).**

If you should have any questions, please do not hesitate to call me at (775) 684-2027, or e-mail address at [barragan@tax.state.nv.us](mailto:barragan@tax.state.nv.us).

Sincerely,

Evelyn P. Barragan  
Budget Analyst  
Department of Taxation  
Local Government Finance



TOWN of MANHATTAN  
101 RADAR ROAD  
TONOPAH, NV. 89049

Nevada Department of Taxation  
1550 College Parkway, Suite 115  
Carson City, NV 89706-7937

Manhattan Town herewith submits the FINAL budget for the  
fiscal year ending June 30, 2021

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 10,998

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 0. If the final computation requires, the tax rate will be lowered.

This budget contains 5 governmental fund types with estimated expenditures of \$ 134,514 and 1 proprietary funds with estimated expenses of \$ 170,333

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I Savannah Rucker  
(Printed Name)  
Comptroller  
(Title)

certify that all applicable funds and financial operations of this Local Government are listed herein

Signed

A handwritten signature of Savannah Rucker in black ink.

Dated:

5.29.20

APPROVED BY THE GOVERNING BOARD

Handwritten signatures of three members of the governing board are shown in blue ink. The top signature is "W. J. Jackson", the middle is "John H. G.", and the bottom is "Dorothy C. Cox". There are several empty lines below the signatures for additional signatures.

SCHEDULED PUBLIC HEARING:

Date and Time 5/29/20 10:00 AM Publication Date May 20, 2020

Place: Nye County Commissioners Chambers, 2100 E. Walt Williams Dr., Pahrump, Nevada 89048

**MANHATTAN TOWN  
2020-21 BUDGET INDEX**

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**FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION**

	ACTUAL PRIOR YEAR ENDING 6/30/19	ESTIMATED CURRENT YEAR ENDING 6/30/20	BUDGET YEAR ENDING 6/30/21
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
Culture and Recreation			
Community Support			
<b>TOTAL GENERAL GOVERNMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>

POPULATION (AS OF JULY 1)	126	128	138
SOURCE OF POPULATION ESTIMATE*	State Demographer	State Demographer	State Demographer
Assessed Valuation (Secured and Unsecured Only)	4,058,379	3,490,849	3,621,341
Net Proceeds of Mines	-	-	-
<b>TOTAL ASSESSED VALUE</b>	<b>4,058,379</b>	<b>3,490,849</b>	<b>3,621,341</b>
<b>TAX RATE</b>			
General Fund	0.3164	0.3164	0.3164
Special Revenue Funds	-	-	-
Capital Projects Funds	-	-	-
Debt Service Funds	-	-	-
Enterprise Fund	-	-	-
Other	-	-	-
<b>TOTAL TAX RATE</b>	<b>0.3164</b>	<b>0.3164</b>	<b>0.3164</b>

\* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

**Manhattan Town**

(Local Government)

**SCHEDULE S-2 - STATISTICAL DATA**

**PROPERTY TAX RATE AND REVENUE RECONCILIATION**

Fiscal year 2020-21

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE BASE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5) - (7)]	(7) AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
<b>OPERATING RATE:</b>									
A. PROPERTY TAX Subject to Revenue Limitations	7.3289	3,621,341	265,404	0.3164	11,458	460	10,998	XXXXXXXXXXXXXXXX	10,998
B. PROPERTY TAX Outside Revenue Limitations: <b>Net Proceeds of Mines</b>	-	-	-	-	XXXXXXXXXXXXXXXX			-	-
<b>VOTER APPROVED:</b>									
C. Voter Approved Overrides									
<b>LEGISLATIVE OVERRIDES</b>									
D. Accident Indigent (NRS 428.185)									
E. Medical Indigent (NRS 428.285)									
F. Capital Acquisition (NRS 354.59815)									
G. Youth Services Levy (NRS 62B.150, 62B.160)									
H. Legislative Overrides									
I. SCCRT Loss (NRS 354.59813)	0.1018	3,621,341	3,686						
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1018		3,686	-	-	-	-	-	-
M. SUBTOTAL A, C, L	7.4307	3,621,341	269,090	0.3164	11,458	460	10,998		10,998
N. Debt									
O. TOTAL M AND N	7.4307	3,621,341	269,090	0.3164	11,458	460	10,998	-	10,998

Manhattan Town

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

## Budget For Fiscal Year Ending June 30, 2021

## Budget Summary for

## Manhattan Town

## (Local Government)

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

## Budget For Fiscal Year Ending June 30, 2021

Budget Summary for Manhattan Town  
(Local Government)

- \* FUND TYPES: R - Special Revenue
- C - Capital Projects
- D - Debt Service
- T - Expendable Trust

\*\* Include Debt Service Requirements in this column

## SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

## Budget For Fiscal Year Ending June 30, 2021

## Budget Summary for

## Manhattan Town (Local Government)

\* FUND TYPES: E - Enterprise  
I - Internal Service  
N - Nonexpendable Trust

\*\* Include Depreciation

**Manhattan Town  
(Local Government)**

**Manhattan Town**  
(Local Government)

**Manhattan Town**  
(Local Government)  
**SCHEDULE B - GENERAL FUND**  
**FUNCTION**  
**General Fund 27101**

Manhattan Town  
(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

<b><u>REVENUES</u></b>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2019	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020	(3) (4) BUDGET YEAR ENDING 6/30/21	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL				
Intergovernmental	3,089	3,000	3,000	3,000
SUBTOTAL	3,089	3,000	3,000	3,000
OTHER:				
Investment Income	1,321	750	300	300
SUBTOTAL	1,321	750	300	300
Subtotal	4,410	3,750	3,300	3,300
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				-
BEGINNING FUND BALANCE	38,917	43,327	29,577	29,577
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	38,917	43,327	29,577	29,577
TOTAL RESOURCES	43,327	47,077	32,877	32,877
<b><u>EXPENDITURES</u></b>				
GENERAL GOVERNMENT:				
Capital Outlay	-	17,500	32,877	32,877
Subtotal	-	17,500	32,877	32,877
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	43,327	29,577	-	-
TOTAL COMMITMENTS & FUND BALANCE	43,327	47,077	32,877	32,877

**Manhattan Town**  
(Local Government)

SCHEDULE B Capital Projects fund

Special Capital Projects Fund 27402

<b>REVENUES</b>	<b>(1) ACTUAL PRIOR YEAR ENDING 6/30/2019</b>	<b>(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020</b>	<b>(3) (4) BUDGET YEAR ENDING 6/30/21</b>	
			<b>TENTATIVE APPROVED</b>	<b>FINAL APPROVED</b>
INTERGOVERNMENTAL				
Intergovernmental (PSST)	4,653	4,200	4,850	4,850
SUBTOTAL	4,653	4,200	4,850	4,850
OTHER:				
Investment Income	481	200	100	100
SUBTOTAL	481	200	100	100
Subtotal	5,134	4,400	4,950	4,950
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	12,912	9,171	10,671	10,671
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	12,912	9,171	10,671	10,671
TOTAL RESOURCES	18,046	13,571	15,621	15,621
<b>EXPENDITURES</b>				
Public Safety (30):				
Salaries				-
Benefits				-
Services & Supplies	460	400	5,621	5,621
Capital	8,415	2,500	10,000	10,000
Subtotal	8,875	2,900	15,621	15,621
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	9,171	10,671	-	-
TOTAL COMMITMENTS & FUND BALANCE	18,046	13,571	15,621	15,621

Manhattan Town  
(Local Government)

SCHEDULE B Public Safety Sales Tax - Sheriff - 27234

<b><u>REVENUES</u></b>	<b>(1)</b> ACTUAL PRIOR YEAR ENDING 6/30/2019	<b>(2)</b> ESTIMATED CURRENT YEAR ENDING 6/30/2020	<b>(3) (4)</b> BUDGET YEAR ENDING 6/30/21	
			<b>TENTATIVE APPROVED</b>	<b>FINAL APPROVED</b>
INTERGOVERNMENTAL				
Intergovernmental (PSST)	4,653	4,200	4,850	4,850
SUBTOTAL	4,653	4,200	4,850	4,850
OTHER:				
Investment Income	618	300	150	150
SUBTOTAL	618	300	150	150
Subtotal	5,271	4,500	5,000	5,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	-	-	-	-
BEGINNING FUND BALANCE	16,245	21,516	26,016	26,016
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	16,245	21,516	26,016	26,016
TOTAL RESOURCES	21,516	26,016	31,016	31,016
<b><u>EXPENDITURES</u></b>				
PUBLIC SAFETY:				
Service and Supplies		-	31,016	31,016
Capital Outlay	-	-	-	-
Subtotal	-	-	31,016	31,016
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	21,516	26,016	-	-
TOTAL COMMITMENTS & FUND BALANCE	21,516	26,016	31,016	31,016

Manhattan Town  
(Local Government)

SCHEDULE B Public Safety Sales Tax - Fire - 27235

<b>PROPRIETARY FUND</b>	<b>(1) ACTUAL PRIOR YEAR ENDING 6/30/2019</b>	<b>(2) ESTIMATED CURRENT YEAR ENDING 6/30/2020</b>	<b>(3) (4) BUDGET YEAR ENDING 6/30/21</b>	
			<b>TENTATIVE APPROVED</b>	<b>FINAL APPROVED</b>
<b>OPERATING REVENUE</b>				
<b>CHARGES FOR SERVICES:</b>				
Water Charges	51,880	55,000	55,000	55,000
Total Operating Revenue	51,880	55,000	55,000	55,000
<b>OPERATING EXPENSE</b>				
Salaries and Wages	37,290	43,000	45,000	45,000
Employee Benefits	13,148	17,000	20,000	20,000
Services and Supplies	17,139	17,000	20,000	20,000
Capital Outlay				
Depreciation/Amortization	72,900	72,900	76,000	76,000
Total Operating Expense	140,477	149,900	161,000	161,000
Operating Income or (Loss)	(88,597)	(94,900)	(106,000)	(106,000)
<b>NONOPERATING REVENUES</b>				
Investment Income	2,628	1,300	750	750
Grants				
Subsidies				
Consolidated Tax				
Bond Proceeds				
Other income			-	-
Total Nonoperating Revenues	2,628	1,300	750	750
<b>NONOPERATING EXPENSES</b>				
Interest Expense	9,604	9,490	9,333	9,333
Total Nonoperating Expenses	9,604	9,490	9,333	9,333
Net Income before Operating Transfers	(95,573)	(103,090)	(114,583)	(114,583)
<b>Operating Transfers (Schedule T)</b>				
In		-	20,000	20,000
Out				-
Net Operating Transfers	-	-	20,000	20,000
<b>NET INCOME</b>				
	(95,573)	(103,090)	(94,583)	(94,583)

## Manhattan Town (Local Government)

## SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Manhattan Water 27502

<b><u>PROPRIETARY FUND</u></b>	<b>(1)</b> ACTUAL PRIOR YEAR ENDING 6/30/2019	<b>(2)</b> ESTIMATED CURRENT YEAR ENDING 6/30/2020	<b>(3) (4)</b> BUDGET YEAR ENDING 6/30/21	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received from customers	51,855	55,000	55,000	55,000
Cash paid for salaries	(39,797)	(43,000)	(45,000)	(45,000)
Cash paid for employee benefits	(13,148)	(17,000)	(20,000)	(20,000)
Cash paid for services and supplies	(14,487)	(17,000)	(20,000)	(20,000)
a. Net cash provided by (or used for) operating activities	(15,577)	(22,000)	(30,000)	(30,000)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating Transfers	-	-	20,000	20,000
b. Net cash provided by (or used for) noncapital financing activities	-	-	20,000	20,000
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Purchase of capital assets			-	-
Principal payments	(4,320)	(4,434)	(4,591)	(4,591)
Interest Paid	(9,604)	(9,490)	(9,333)	(9,333)
Grants				
Debt Issuance				
Other income	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(13,924)	(13,924)	(13,924)	(13,924)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest	2,647	1,300	750	750
Bond Proceeds	-	-	-	-
d. Net cash provided by (or used in) investing activities	2,647	1,300	750	750
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(26,854)	(34,624)	(23,174)	(23,174)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	93,229	66,375	31,751	31,751
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	66,375	31,751	8,577	8,577

Manhattan Town  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Manhattan Water Fund

ALL EXISTING OR PROPOSED  
GENERAL OBLIGATION BONDS, REVENUE BONDS  
MEDIUM-TERM FINANCING, CAPITAL LEASES AND  
SPECIAL ASSESSMENT BONDS

- \* - Type
- 1 - General Obligation Bonds
- 2 - G.O. Revenue Supported Bonds
- 3 - G.O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing
- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

SCHEDULE C-1 - INDEBTEDNESS

## Manhattan Town (Local Govern)

## Budget Fiscal Year 2019-20

## Manhattan Town (Local Government)

## SCHEDULE T - TRANSFER RECONCILIATION

T R A N S F E R S I N				T R A N S F E R S O U T		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND						
SUBTOTAL						
EXPENDABLE TRUST FUNDS						
SUBTOTAL						
DEBT SERVICE						
SUBTOTAL						-

Manhattan Town  
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

## Manhattan Town (Local Government)

## SCHEDULE T - TRANSFER RECONCILIATION

## LOBBYING EXPENSE ESTIMATE

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Pursuant to NRS 354.600 (3), each (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

*Nevada Legislature: 81st Session; February 1, 2021 to May 31, 2021*

1. Activity: \_\_\_\_\_
2. Funding Source: \_\_\_\_\_
3. Transportation \$ \_\_\_\_\_
4. Lodging and meals \$ \_\_\_\_\_
5. Salaries and Wages \$ \_\_\_\_\_
6. Compensation to lobbyists \$ \_\_\_\_\_
7. Entertainment \$ \_\_\_\_\_
8. Supplies, equipment & facilities; other personnel and services spent in Carson City \$ \_\_\_\_\_
- Total** \$ \_\_\_\_\_ -

Entity: Manhattan Town

Budget Year 2020-2021

**SCHEDULE OF EXISTING CONTRACTS**

**Fiscal year 2020-21**

**Local Government:** Manhattan Town  
**Contact:** Savannah Rucker  
**E-mail Address:** [srrucker@co.nye.nv.us](mailto:srrucker@co.nye.nv.us)  
**Daytime Telephone:** 775-751-6391

Total

Total Number of Existing Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2020-21	Proposed Expenditure FY 2021-22	Reason or need for contract:
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

**SCHEDULE OF PRIVATIZATION CONTRACTS**

**Fiscal year 2020-21**

**Local Government:** Manhattan Town  
**Contact:** Savannah Rucker  
**E-mail Address:** [srrucker@co.nye.nv.us](mailto:srrucker@co.nye.nv.us)  
**Daytime Telephone:** 775-751-6391

Total Number of Privatization Contracts: \_\_\_\_\_

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2020-21	Proposed Expenditure FY 2021-22	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.